

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

SB 150 – HB 297

February 17, 2015

SUMMARY OF BILL: Increases, from ten to fourteen days, the time-period a notice must be given to a taxpayer before a levy on the taxpayer's assets is enforced.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- Increasing the time-period a notice must be given to a taxpayer before a levy on the taxpayer's assets is enforced will not result in a significant impact on the number of levies issued.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in dark ink, reading "Jeffrey L. Spalding".

Jeffrey L. Spalding, Executive Director

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